

1 the determination of the applicability of the internal
2 revenue code, section 5.31, you find in almost identical
3 situations the court going in different directions.

4 What we seek to do is to give the General Assembly
5 in the first instance, and the administrative agency in the
6 ultimate instance, the freedom to make meaningful judgments
7 so that the bona fide farmer will be protected, but the ob-
8 vious land speculator will not.

9 DELEGATE HENDERSON: I take it what you are saying
10 is that you do believe that a valid constitutional distinc-
11 tion can be drawn between a farmer who does want the same
12 thing as the speculator, even though they may both be specu-
13 lating. Is that true?

14 THE CHAIRMAN: Delegate Case.

15 DELEGATE CASE: I am not saying it is a constitu-
16 tional distinction. I am saying we are establishing a
17 classification which we are defining by the use of the
18 words "agricultural use."

19 Now, that is as far as the Constitution goes.
20 What is agricultural use depends in the first instance upon
21 the judgment made by the administrative board, but in the
last analysis, of course, by the courts interpreting that